



# NORFOLK

*Office of the City Attorney*

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May 24, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
AMC Specialty, Inc.

**R-12**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to AMC Specialty, Inc. in the amount of \$5,666.81 based upon the overpayment of its Business License Tax for the years 2013 through 2016, resulting in a refund due of \$5,666.81, plus interest.


Respectfully submitted,

A handwritten signature in dark ink, appearing to be "B. Pishko", written over a horizontal line.

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

5/2/2016mr

Form and Correctness Approved: 

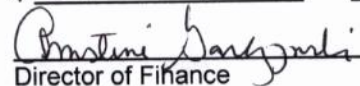
By   
Office of the City Attorney

Contents Approved:

By   
DEPT. Commissioner of the Revenue

NORFOLK, VIRGINIA

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 5666.81      1000 104 010 4101  
      Account  
Director of Finance      5/16/16  
Date

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO AMC SPECIALTY, INC. BASED  
UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE  
TAX FOR THE YEARS 2013 THROUGH 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that the business license tax was erroneously overpaid by AMC  
Specialty, Inc. for the years 2013 through 2015, and has  
corrected this assessment in accordance with Virginia Code §  
58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$5,666.81, plus interest; now,  
therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$5,666.81, plus interest at the  
rate established by applicable law, is hereby  
appropriated for a refund to AMC Specialty, Inc. for  
the years 2013 through 2015.

Section 2:- That the Treasurer of the City of

Norfolk is hereby directed to issue a refund to AMC Specialty, Inc. in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**AMC Specialty, Inc.**  
**Account Number**  
**761944/909139**

**Overview:**

**AMC Specialty, Inc.** appealed its BPOL classification of being a service provider. AMC provided evidence that it was a Licensed Virginia Contractor. The tax rate difference is \$0.20/\$100. This refund is for three years, 2013 through 2015. The refund amount is **\$5,666.81**, plus interest.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

This refund reduces business license tax revenue by **\$5,666.81** for the 2016 fiscal year.

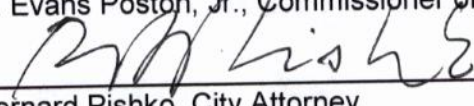
**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business license overpayment of **\$5,666.81**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$5,666.81, plus interest, as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business License Taxes.**

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

5/6/16  
Date

5/5/16  
Date